



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**21 Hill 0563 Davey Elementary**

#### 0424 Davey Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	60,567.17	60,567.17	0.00	0.00	0.00	0.00
222X Educational Media Services	608.05	608.05	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	5,290.21	5,290.21	0.00	0.00	0.00	0.00
25XX Support Services - Business	17,131.06	0.00	16,502.06	629.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	22,410.42	15,660.42	0.00	6,750.00	0.00	0.00
27XX Student Transportation Services	23,336.22	1,336.22	0.00	22,000.00	0.00	0.00
31XX Food Services	66.13	66.13	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,263.83	0.00	0.00	3,263.83	0.00	0.00
<b>Totals</b>	132,673.09	83,528.20	16,502.06	32,642.83	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXX	XXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	132,673.09					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

<b>Line A</b>				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0424 Davey Elem</b>	Indirect/Direct	16,502.06 / 83,528.20	19.76%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0424 Davey Elem	0.0896	0.1028	0.0964	0.0979	19.76%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0424 Davey Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0424 Davey Elem	0.0896	0.1028	0.0964	0.0979	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0424 Davey Elem				11.10%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2016</u>	<u>SS Reclaasified Rate</u>
0563 Davey Elementary		<b>11.10%</b>	

**Your Preliminary Rate by School System (SS) is:**  
 This same rate is applied to both EL and HS in the same SS

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**21 Hill 0564 Box Elder Public Schools**

#### 0425 Box Elder Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,998,353.91	2,998,353.91	0.00	0.00	0.00	0.00
21XX Support Services - Students	45,092.20	45,092.20	0.00	0.00	0.00	0.00
222X Educational Media Services	38,175.06	38,175.06	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	97,223.61	97,223.61	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	266,685.92	266,685.92	0.00	0.00	0.00	0.00
25XX Support Services - Business	75,347.84	0.00	75,347.84	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	387,850.44	387,850.44	0.00	0.00	0.00	0.00
27XX Student Transportation Services	300,829.75	190,253.34	0.00	110,576.41	0.00	0.00
31XX Food Services	354,219.63	354,219.63	0.00	0.00	0.00	0.00
33XX Community Services	4,168.85	4,168.85	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,506.32	2,506.32	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	39,811.29	39,811.29	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	548,129.30	0.00	0.00	548,129.30	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,960.00	0.00	0.00	4,960.00	0.00	0.00
9999 Undistributed	15,039.92	15,039.92	0.00	0.00	0.00	0.00
<b>Totals</b>	<b>5,178,394.04</b>	<b>4,439,380.49</b>	<b>75,347.84</b>	<b>663,665.71</b>	<b>0.00</b>	<b>0.00</b>
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	<b>5,178,394.04</b>					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**21 Hill 0564 Box Elder Public Schools**

#### 0426 Box Elder H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	665,592.03	665,592.03	0.00	0.00	0.00	0.00
21XX Support Services - Students	45,023.16	45,023.16	0.00	0.00	0.00	0.00
222X Educational Media Services	35,232.34	35,232.34	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	78,016.40	78,016.40	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	41,138.60	41,138.60	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,848.85	0.00	28,848.85	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	355,674.92	355,674.92	0.00	0.00	0.00	0.00
27XX Student Transportation Services	273,324.26	162,747.86	0.00	110,576.40	0.00	0.00
31XX Food Services	34,467.50	34,467.50	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,392.75	9,392.75	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	66,767.88	66,767.88	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,920.00	0.00	0.00	1,920.00	0.00	0.00
9999 Undistributed	33,500.00	33,500.00	0.00	0.00	0.00	0.00
<b>Totals</b>	1,668,898.69	1,527,553.44	28,848.85	112,496.40	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,668,898.69					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0425 Box Elder Elem	Indirect/Direct	75,347.84 / 4,439,380.49	1.70%		
	LE 0426 Box Elder H S	Indirect/Direct	28,848.85 / 1,527,553.44	1.89%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0425 Box Elder Elem	0.0160	0.0164	0.0140	0.0145	1.70%
	0426 Box Elder H S	0.0131	0.0164	0.0140	0.0145	1.89%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0425 Box Elder Elem	0.0160	0.0164	0.0140	0.0000	
	0426 Box Elder H S	0.0131	0.0164	0.0140	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0425 Box Elder Elem	0.0160	0.0164	0.0140	0.0145	
	0426 Box Elder H S	0.0131	0.0164	0.0140	0.0145	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0425 Box Elder Elem	1.48%	
	0426 Box Elder H S	1.46%	

Line F Average of LE's contained under one School System Code (SS)		2016	SS Reclaasified Rate
0564 Box Elder Public Schools	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>1.47%</b>	
	This same rate is applied to both EL and HS in the same SS		

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## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**21 Hill 0565 Havre Public Schools**

**0427 Havre Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	6,793,917.00	6,793,917.00	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,044,135.17	2,044,135.17	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	340,377.32	340,377.32	0.00	0.00	0.00	0.00
222X Educational Media Services	508,480.35	508,480.35	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	319,762.30	319,762.30	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	738,006.06	738,006.06	0.00	0.00	0.00	0.00
25XX Support Services - Business	436,561.29	16,488.01	358,830.28	61,243.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,074,476.42	1,074,476.42	0.00	0.00	0.00	0.00
27XX Student Transportation Services	580,857.99	481,343.99	0.00	99,514.00	0.00	0.00
31XX Food Services	1,143,155.77	1,143,155.77	0.00	0.00	0.00	0.00
33XX Community Services	1,949.69	1,949.69	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	14,863.88	14,863.88	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	84,611.23	84,611.23	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	445,689.88	0.00	0.00	445,689.88	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	240,055.49	45,100.33	0.00	194,955.16	0.00	0.00
<b>Totals</b>	14,766,899.84	13,606,667.52	358,830.28	801,402.04	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	14,766,899.84					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**21 Hill 0565 Havre Public Schools**

**0428 Havre H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,869,849.00	2,869,849.00	0.00	0.00	0.00	0.00
21XX Support Services - Students	302,894.19	302,894.19	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	90,322.97	90,322.97	0.00	0.00	0.00	0.00
222X Educational Media Services	217,142.10	217,142.10	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	151,670.31	151,670.31	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	410,231.94	410,231.94	0.00	0.00	0.00	0.00
25XX Support Services - Business	185,455.96	8,244.02	151,955.94	25,256.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	718,418.61	718,418.61	0.00	0.00	0.00	0.00
27XX Student Transportation Services	601,098.28	503,657.10	0.00	97,441.18	0.00	0.00
32XX Enterprise Services	794.57	794.57	0.00	0.00	0.00	0.00
33XX Community Services	60,616.82	60,616.82	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	169,564.95	169,564.95	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	182,531.13	182,531.13	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,700.00	0.00	0.00	5,700.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	100,277.98	1,334.00	0.00	98,943.98	0.00	0.00
<b>Totals</b>	6,066,568.81	5,687,271.71	151,955.94	227,341.16	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	6,066,568.81					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.





## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

Line A			2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0427 Havre Elem	Indirect/Direct 358,830.28 / 13,606,667.52	2.64%		
	LE 0428 Havre H S	Indirect/Direct 151,955.94 / 5,687,271.71	2.67%		

  

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0427 Havre Elem	0.0302	0.0338	0.0309	0.0305	2.64%
	0428 Havre H S	0.0334	0.0338	0.0309	0.0305	2.67%

  

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0427 Havre Elem	0.0397	0.0338	0.0309	0.0305	
	0428 Havre H S	0.0312	0.0338	0.0309	0.0305	

  

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0427 Havre Elem	0.0397	0.0338	0.0309	0.0305	
	0428 Havre H S	0.0334	0.0338	0.0309	0.0305	

  

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0427 Havre Elem	3.06%	
	0428 Havre H S	2.95%	

  

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
0565 Havre Public Schools	<b>3.01%</b>	

**Your Preliminary Rate by School System (SS) is:**  
 This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

21 Hill 0577 Cottonwood Elementary

#### 0445 Cottonwood Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	184,271.90	184,271.90	0.00	0.00	0.00	0.00
21XX Support Services - Students	150.91	150.91	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	6,599.24	6,599.24	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	6,769.45	6,769.45	0.00	0.00	0.00	0.00
25XX Support Services - Business	13,053.96	0.00	13,053.96	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	24,779.43	24,779.43	0.00	0.00	0.00	0.00
27XX Student Transportation Services	40,694.31	40,694.31	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	650.86	0.00	0.00	650.86	0.00	0.00
<b>Totals</b>	276,970.06	263,265.24	13,053.96	650.86	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	276,970.06					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

<b>Line A</b>	<b>LE 0445 Cottonwood Elem</b>	Indirect/Direct	13,053.96 / 263,265.24	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				4.96%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0445 Cottonwood Elem	0.0487	0.0530	0.0527	0.0474	4.96%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0445 Cottonwood Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0445 Cottonwood Elem	0.0487	0.0530	0.0527	0.0474	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0445 Cottonwood Elem				4.78%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2016</u>	<u>SS Reclaasified Rate</u>
0577 Cottonwood Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>4.78%</b>	
This same rate is applied to both EL and HS in the same SS			

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Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**21 Hill 1043 Rocky Boy Public Schools**

#### 1207 Rocky Boy Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	4,031,662.69	4,031,662.69	0.00	0.00	0.00	0.00
21XX Support Services - Students	623,889.06	623,889.06	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	150,319.76	150,319.76	0.00	0.00	0.00	0.00
222X Educational Media Services	244,209.75	244,209.75	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	494,711.81	494,711.81	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	263,301.08	263,301.08	0.00	0.00	0.00	0.00
25XX Support Services - Business	372,507.30	0.00	372,507.30	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	764,576.11	764,576.11	0.00	0.00	0.00	0.00
27XX Student Transportation Services	644,067.85	500,317.85	0.00	143,750.00	0.00	0.00
31XX Food Services	798,666.61	798,666.61	0.00	0.00	0.00	0.00
32XX Enterprise Services	57,190.56	57,190.56	0.00	0.00	0.00	0.00
33XX Community Services	3,703.90	3,703.90	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	17,106.65	17,106.65	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	53,724.18	53,724.18	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	582,603.45	0.00	0.00	582,603.45	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	13,364.56	0.00	0.00	13,364.56	0.00	0.00
<b>Totals</b>	9,115,605.32	8,003,380.01	372,507.30	739,718.01	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	9,115,605.32					

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## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

**21 Hill 1043 Rocky Boy Public Schools**

### 1229 Rocky Boy H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	899,685.21	899,685.21	0.00	0.00	0.00	0.00
21XX Support Services - Students	128,754.76	128,754.76	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,410.47	4,410.47	0.00	0.00	0.00	0.00
222X Educational Media Services	94,793.07	94,793.07	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	90,503.56	90,503.56	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	111,823.66	111,823.66	0.00	0.00	0.00	0.00
25XX Support Services - Business	61,881.25	0.00	61,881.25	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	299,258.53	299,258.53	0.00	0.00	0.00	0.00
27XX Student Transportation Services	251,352.96	128,602.96	0.00	122,750.00	0.00	0.00
31XX Food Services	38,082.11	38,082.11	0.00	0.00	0.00	0.00
33XX Community Services	4,530.74	4,530.74	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	37,996.28	37,996.28	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	160,253.06	160,253.06	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	291.48	0.00	0.00	291.48	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,504.89	0.00	0.00	5,504.89	0.00	0.00
<b>Totals</b>	2,189,122.03	1,998,694.41	61,881.25	128,546.37	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,189,122.03					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 1207 Rocky Boy Elem	Indirect/Direct	372,507.30 / 8,003,380.01	4.65%		
	LE 1229 Rocky Boy H S	Indirect/Direct	61,881.25 / 1,998,694.41	3.10%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	1207 Rocky Boy Elem	0.0365	0.0825	0.0751	0.0769	4.65%
	1229 Rocky Boy H S	0.0201	0.0825	0.0751	0.0769	3.10%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	1207 Rocky Boy Elem	0.0890	0.0931	0.0911	0.0914	
	1229 Rocky Boy H S	0.1589	0.0931	0.0911	0.0914	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	1207 Rocky Boy Elem	0.0890	0.0931	0.0911	0.0914	
	1229 Rocky Boy H S	0.1589	0.0931	0.0911	0.0914	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	1207 Rocky Boy Elem	7.81%	
	1229 Rocky Boy H S	8.84%	

Line F Average of LE's contained under one School System Code (SS)		2016	SS Reclaasified Rate
1043 Rocky Boy Public Schools	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>8.33%</b>	
	This same rate is applied to both EL and HS in the same SS		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.





## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**21 Hill 1049 Gildford Colony Elem**

#### 1217 Gildford Colony Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	123,279.13	123,279.13	0.00	0.00	0.00	0.00
222X Educational Media Services	1,036.37	1,036.37	0.00	0.00	0.00	0.00
25XX Support Services - Business	14,429.86	0.00	14,429.86	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	17,968.67	17,968.67	0.00	0.00	0.00	0.00
31XX Food Services	32,390.14	32,390.14	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,925.06	7,925.06	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	215.06	0.00	0.00	215.06	0.00	0.00
<b>Totals</b>	197,244.29	182,599.37	14,429.86	215.06	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	197,244.29					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

<b>Line A</b>				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 1217 Gildford Colony Elem</b>	Indirect/Direct	14,429.86 / 182,599.37	7.90%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	1217 Gildford Colony Elem	0.0745	0.0650	0.0682	0.0701	7.90%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	1217 Gildford Colony Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	1217 Gildford Colony Elem	0.0745	0.0650	0.0682	0.0701	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2016</u>	<u>LE Reclaasified Rate</u>
	1217 Gildford Colony Elem			6.78%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2016</u>	<u>SS Reclaasified Rate</u>
1049 Gildford Colony Elem	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>6.78%</b>	
	This same rate is applied to both EL and HS in the same SS		

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**21 Hill 1071 North Star Public Schools**

#### 1233 North Star Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	652,470.43	652,470.43	0.00	0.00	0.00	0.00
21XX Support Services - Students	40,582.46	40,582.46	0.00	0.00	0.00	0.00
22XX Educational Media Services	23,358.54	23,358.54	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	91,529.23	87,102.23	0.00	4,427.00	0.00	0.00
24XX Support Services - School Administration	33,714.39	33,714.39	0.00	0.00	0.00	0.00
25XX Support Services - Business	29,392.27	10,024.65	19,367.62	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	178,019.13	178,019.13	0.00	0.00	0.00	0.00
27XX Student Transportation Services	125,051.91	119,123.91	0.00	5,928.00	0.00	0.00
31XX Food Services	145,196.05	145,196.05	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	7,385.77	7,385.77	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	50,188.08	0.00	0.00	50,188.08	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,968.61	0.00	0.00	1,968.61	0.00	0.00
9999 Undistributed	8,435.35	8,435.35	0.00	0.00	0.00	0.00
<b>Totals</b>	1,387,292.22	1,305,412.91	19,367.62	62,511.69	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,387,292.22					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**21 Hill 1071 North Star Public Schools**

#### 1234 North Star HS

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	454,118.93	454,118.93	0.00	0.00	0.00	0.00
222X Educational Media Services	28,970.45	28,970.45	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	90,285.96	85,858.96	0.00	4,427.00	0.00	0.00
24XX Support Services - School Administration	40,913.46	40,913.46	0.00	0.00	0.00	0.00
25XX Support Services - Business	29,342.64	10,024.66	19,317.98	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	239,467.67	214,397.67	0.00	25,070.00	0.00	0.00
27XX Student Transportation Services	153,283.36	148,355.36	0.00	4,928.00	0.00	0.00
31XX Food Services	58,036.28	58,036.28	0.00	0.00	0.00	0.00
32XX Enterprise Services	6,133.18	6,133.18	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	17,483.29	17,483.29	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	53,912.06	53,912.06	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	50,428.08	0.00	0.00	50,428.08	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	25,331.85	0.00	0.00	25,331.85	0.00	0.00
9999 Undistributed	8,435.35	8,435.35	0.00	0.00	0.00	0.00
<b>Totals</b>	1,256,142.56	1,126,639.65	19,317.98	110,184.93	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,256,142.56					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 1233 North Star Elem	Indirect/Direct	19,367.62 / 1,305,412.91	1.48%		
	LE 1234 North Star HS	Indirect/Direct	19,317.98 / 1,126,639.65	1.71%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	1233 North Star Elem	0.0142	0.0138	0.0139	0.0139	1.48%
	1234 North Star HS	0.0138	0.0138	0.0139	0.0139	1.71%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	1233 North Star Elem	0.0000	0.0000	0.0000	0.0000	
	1234 North Star HS	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	1233 North Star Elem	0.0142	0.0138	0.0139	0.0139	
	1234 North Star HS	0.0138	0.0138	0.0139	0.0139	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	1233 North Star Elem	1.34%	
	1234 North Star HS	1.38%	

Line F Average of LE's contained under one School System Code (SS)		2016	SS Reclaasified Rate
1071 North Star Public Schools	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>1.36%</b>	
	This same rate is applied to both EL and HS in the same SS		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

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Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.